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Attorneys for IKON Office Solutions, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS, INC.,	: Case No. 08-13555 (JMP)
	:
Debtor.	:
	:
	:
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CERTIFICATE OF SERVICE

I, Luma Al-Shibib, Esquire, hereby certify that, on the 19th day of September, 2008 I caused true and correct copy of the **OBJECTION OF IKON OFFICE SOLUTIONS, INC. TO DEBTORS' MOTION TO (A) SCHEDULE A SALE HEARING; (B) ESTABLISH SALES PROCEDURES; (C) APPROVE A BREAK-UP FEE; AND (D) APPROVE THE SALE OF THE PURCHASED ASSETS AND THE ASSUMPTION AND ASSIGNMENT OF CONTRACTS RELATING TO THE PURCHASED ASSETS** to be served upon the addressees on the attached service list in the manner indicated:

By: /s/ Luma Al-Shibib
Luma Al-Shibib (LA-4179)

SERVICE LIST

<u>VIA FIRST CLASS MAIL & E-MAIL</u> Harvey R. Miller, Esquire Richard P. Krasnow, Esquire Lori R. Fife, Esquire Shai Y. Waisman, Esquire Jacqueline Marcus, Esquire Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, NY 10153 E-mail: harvey.miller@weil.com richard.krasnow@weil.com lori.fife@weil.com shai.waisman@weil.com jacqueline.marcus@weil.com	<u>VIA FIRST CLASS MAIL & E-MAIL</u> Brian Shoichi Masumoto, Esquire The Office of the United States Trustee 33 Whitehall Street 21 st Floor New York, NY 10004 E-mail: brian.masumoto@usdoj.gov
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